

IMPREST FUNDS

1. PURPOSE

This Directive establishes policies and guidelines for the use of imprest funds.

2. REPLACEMENT HIGHLIGHTS

This Directive replaces APHIS Directive 303.1, which expired 3/31/94.

3. AUTHORITY

Imprest fund regulations and guidelines are set forth in:

- a. 31 CFR Part 202, Depositories and Financial Agents of the Government.
- b. Volume 1 Treasury Financial Manual (TFM) 4-3000.
- c. Manual of Procedures and Instructions for Cashiers, a supplement to the Treasury Financial Manual.
- d. USDA National Finance Center Internal Procedures Manual, Title II, Chapter 6, Section I, Imprest Funds and Field Party Advances.
- e. Departmental Regulations 2250-1, Imprest Fund Authorities and Requirements.

4. POLICY

APHIS will establish imprest funds when it is economical and beneficial to the Government. Imprest funds may be established when there is a definite and continuing need for making cash payments for equipment repairs, small purchases, local travel, and cash-on-delivery orders. An imprest fund also may be established, as necessary, at field locations solely for change making purposes (Class D Cashier). An imprest fund established for change making purposes may not be used to process reimbursement vouchers for replenishment. In certain situations, emergency salary payments may be made to employees. Salary payments must be in accordance with the Manual of Procedures and Instructions for Cashiers.

The maximum per-transaction spending limit for normal day-to-day cash expenditures is \$500. The Director, Field Servicing Office (FSO), may approve one-time emergency cash disbursements over \$500. The Director, Management Services Division (MSD), may approve one-time emergency cash disbursements over \$500 from the Facilities Management Branch imprest fund only. Request for a one-time emergency payment over \$500 must be submitted in writing to the appropriate Director. The cashier must receive written approval before making a payment. The cashier must retain all approvals in accordance with the Manual of Procedures and Instructions for Cashiers.

Regular or routine travel advances should be processed through the National Finance Center (NFC). Agency implementation of the NFC Redesignated Travel System allows for travel advances to be submitted electronically. Employees that have electronic funds transfer (EFT) of salary payments can usually have travel advances deposited to their bank account within 72 hours of submission of the request to NFC. Employees

that request Treasury checks should allow 7-10 work days (for Treasury processing and mail time) from the date of receipt by NFC.

The Director, FSO, may approve imprest funds to be placed in depository accounts for demand cash withdrawal purposes only. Use of depository accounts must be in accordance with the Treasury Manual of Procedures and Instructions for Cashiers.

5. DEPARTMENTAL CONSOLIDATED IMPREST FUND

- a. Travel Advances. Employees located in the Washington, DC metropolitan area may use the Departmental Consolidated Imprest Fund for obtaining emergency travel advances.

Travel advances from imprest funds are reserved for emergency situations ONLY. An emergency situation exists when there is insufficient time for an employee to receive a travel advance from NFC after notification of travel. A delay in requesting a travel advance is not sufficient justification to receive an emergency travel advance through an imprest fund.

- (1) **Cash Advances.** Emergency travel advances for a minimum of \$50 and a maximum of \$99 will be issued in cash.
- (2) **Travelers Checks.** Emergency travel advances of \$100 and thereafter in \$50 increments will be issued in the form of travelers checks.
- (3) **Processing Fee.** Employees receiving emergency travel advances in the form of travelers checks will be assessed a processing fee of \$.10 per hundred dollars. The processing fee will be added to the travel advance request reported to NFC. The processing fee is reimbursable and the employee may claim the fee as a miscellaneous expense on the travel voucher.
- (4) **Approvals.** Emergency travel advances of \$1,000 or more must be signed by an approving official. The social security number of the approving official must be recorded on the travel advance request. Each request must be countersigned by a Designated Agency Official who has a signature card on file with the Departmental Imprest Fund Cashier. The following Agency officials have been designated to countersign emergency travel advances in excess of \$1,000:
 - (a) Kevin Shea, Director, Budget and Accounting Division, (BAD) Management and Budget (M&B).
 - (b) Yoshimi Watada, Chief, Financial Control Branch, BAD.
 - (c) Michael C. Gregoire, Assistant Director, Program Policy and Development.
 - (d) Richard T. Certo, Assistant Deputy, M&B

Emergency travel advances of less than \$1,000 may be approved by officials designated within each respective unit.

- (5) Authority to Pick Up Travel Advances.
 - (a) **Employee.** Emergency travel advances of less than \$500 may be picked up by the employee receiving the advance.
 - (b) **Designated Employee.** An employee, other than the

traveler, must be designated to pick up emergency travel advances in excess of \$500. Each employee designated must have a signature card on file with the Departmental Imprest Fund.

- b. Other Disbursements. Each official authorized to approve payment documents that will be reimbursed through the Departmental Imprest Fund must have a signature card on file with the Imprest Fund.
- c. Operating Procedures. Inquiries regarding the operating procedures for the Departmental Consolidated Imprest Fund and procedures for the establishment of signature cards for approving officials and employees designated to pick up funds from the imprest fund should be directed to MSD, Policy and Safety Management Branch (PSMB).

6. RESPONSIBILITIES

- a. Imprest Fund Cashiers. Cashiers are personally liable for all cash maintained in the fund. Each cashier must ensure that:
 - (1) The amount of cash on hand is kept to the minimum required for local needs.
 - (2) All disbursements are made in accordance with established policy and procedures.
 - (3) All disbursements are properly documented either by an invoice; AD-700, Procurement Request; SF-1164, Claim for Reimbursement for Expenditures on Official Business; SF-1165, Receipt for Cash-Subvoucher; or other appropriate form.
 - (4) Appropriate approvals are received prior to disbursement of funds.
 - (5) A current list of officials authorized to approve imprest fund disbursements is maintained.
- b. Official in Charge. Each Official in Charge is responsible to ensure that:
 - (1) Adequate facilities are available for properly safeguarding funds from loss or theft. For small imprest funds (\$500 or less) a file cabinet with a bar and combination lock will be adequate. A cabinet with only a key lock is not adequate. For larger imprest funds (\$500 or more) a relatively non-movable safe with a three position dial combination feature is required.
 - (2) An employee is designated, in writing, who is neither the cashier nor alternate, to make the required quarterly verifications of cash.
 - (3) FSO, Accounting and Property Services (APS), is notified of the employee designated to perform cash verifications.
 - (4) Adequate training is provided to the cashier and alternate cashier prior to their designation.
 - (5) A current listing of officials, with a sample of their signature, authorized to approve disbursements from the imprest fund is provided to the cashier and alternate

cashier.

- c. FSO. Requests for the establishment of imprest funds must be submitted to FSO. FSO will arrange for the advance to the cashier and provide copies of all operating procedures and forms.

FSO will perform or coordinate the performance of the annual audit for each imprest fund.

7. INQUIRIES

Inquiries regarding the operation of imprest funds established in Agency field offices should be directed to FSO-APS, Claims and Payments Section. Inquiries regarding the operation of the Facilities Management Branch imprest fund or the Departmental Consolidated Imprest Fund should be directed to MSD-PSMB.

/s/
Acting Deputy Administrator
for Management and Budget

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